



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

02 Big Horn 0213 Spring Creek Elementary

0020 Spring Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	20,945.15	20,945.15	0.00	0.00	0.00	0.00
25XX Support Services - Business	1,468.92	0.00	1,468.92	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	10,199.60	0.00	0.00	10,199.60	0.00	0.00
27XX Student Transportation Services	34,653.04	34,653.04	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	11,459.24	0.00	0.00	11,459.24	0.00	0.00
Totals	78,725.95	55,598.19	1,468.92	21,658.84	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	78,725.95					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0020 Spring Creek Elem	Indirect/Direct	1,468.92 / 55,598.19	2.64%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0020 Spring Creek Elem	0.0068	0.0093	0.0106	0.0118	2.64%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0020 Spring Creek Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0020 Spring Creek Elem	0.0068	0.0093	0.0106	0.0118	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0020 Spring Creek Elem			1.23%	

Line F Average of LE's contained under one School System Code (SS)	<u>2018</u>	<u>SS Reclaasified Rate</u>
0213 Spring Creek Elementary	Your Preliminary Rate by School System (SS) is:	1.23%
This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

02 Big Horn 0214 Pryor Public Schools

0021 Pryor Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	620,049.12	620,049.12	0.00	0.00	0.00	0.00
21XX Support Services - Students	837.28	837.28	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	87,158.00	87,158.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	121,113.29	121,113.29	0.00	0.00	0.00	0.00
25XX Support Services - Business	68,579.13	3,477.00	65,102.13	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	160,144.20	160,144.20	0.00	0.00	0.00	0.00
27XX Student Transportation Services	65,357.86	65,357.86	0.00	0.00	0.00	0.00
31XX Food Services	44,534.51	44,534.51	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,663.10	2,663.10	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	2,856.59	2,856.59	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,801.02	0.00	0.00	1,801.02	0.00	0.00
Totals	1,175,094.10	1,108,190.95	65,102.13	1,801.02	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,175,094.10					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

02 Big Horn 0214 Pryor Public Schools

1214 Plenty Coups H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	458,725.67	458,725.67	0.00	0.00	0.00	0.00
21XX Support Services - Students	15,463.60	15,463.60	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	133,877.62	133,877.62	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	89,003.98	89,003.98	0.00	0.00	0.00	0.00
25XX Support Services - Business	86,386.72	720.16	85,666.56	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	252,909.87	252,909.87	0.00	0.00	0.00	0.00
27XX Student Transportation Services	65,964.81	65,964.81	0.00	0.00	0.00	0.00
31XX Food Services	26,301.79	26,301.79	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,800.70	9,800.70	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	64,076.65	64,076.65	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,634.70	0.00	0.00	1,634.70	0.00	0.00
9999 Undistributed	1,940.43	1,940.43	0.00	0.00	0.00	0.00
Totals	1,206,086.54	1,118,785.28	85,666.56	1,634.70	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,206,086.54					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**		
	LE 0021 Pryor Elem	Indirect/Direct	65,102.13 / 1,108,190.95	5.87%				
	LE 1214 Plenty Coups H S	Indirect/Direct	85,666.56 / 1,118,785.28	7.66%				
Line B Preliminary Indirect Cost Rates	LE			2014	2015	2016	2017	2018
	0021 Pryor Elem			0.0792	0.0649	0.0651	0.0594	5.87%
	1214 Plenty Coups H S			0.0792	0.0649	0.0651	0.0594	7.66%
Line C Approved Indirect Cost Rates	LE			2014	2015	2016	2017	2018
	0021 Pryor Elem			0.0000	0.0000	0.0000	0.0000	
	1214 Plenty Coups H S			0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2014	2015	2016	2017	2018
	0021 Pryor Elem			0.0792	0.0649	0.0651	0.0594	
	1214 Plenty Coups H S			0.0792	0.0649	0.0651	0.0594	
Line E Five Year Average with 5% Discount	LE						2018	LE Reclaasified Rate
	0021 Pryor Elem						6.22%	
	1214 Plenty Coups H S						6.56%	
Line F Average of LE's contained under one School System Code (SS)							2018	SS Reclaasified Rate
	0214 Pryor Public Schools			Your Preliminary Rate by School System (SS) is:			6.39%	
				This same rate is applied to both EL and HS in the same SS				

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

02 Big Horn 0216 Hardin Public Schools

0023 Hardin Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	9,718,897.67	9,718,897.67	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,253,681.69	1,253,681.69	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	860,346.05	860,346.05	0.00	0.00	0.00	0.00
222X Educational Media Services	449,459.25	449,459.25	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	489,615.13	489,615.13	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,124,773.58	1,119,058.58	0.00	5,715.00	0.00	0.00
25XX Support Services - Business	467,877.36	19,979.83	447,897.53	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,977,524.69	1,949,325.80	0.00	28,198.89	0.00	0.00
27XX Student Transportation Services	900,850.02	900,850.02	0.00	0.00	0.00	0.00
31XX Food Services	805,054.80	799,193.24	0.00	5,861.56	0.00	0.00
33XX Community Services	49,006.88	49,006.88	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,556.20	9,556.20	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	139,266.39	139,266.39	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	119,683.03	0.00	0.00	119,683.03	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	248,121.24	15,991.71	0.00	232,129.53	0.00	0.00
Totals	18,613,713.98	17,774,228.44	447,897.53	391,588.01	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	18,613,713.98					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

02 Big Horn 0216 Hardin Public Schools

1189 Hardin H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	2,825,197.85	2,817,083.77	0.00	8,114.08	0.00	0.00
21XX Support Services - Students	400,035.21	381,035.21	0.00	19,000.00	0.00	0.00
221X Improvement of Instruction Services	87,562.80	87,562.80	0.00	0.00	0.00	0.00
222X Educational Media Services	122,119.09	122,119.09	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	205,072.87	205,072.87	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	462,181.99	462,181.99	0.00	0.00	0.00	0.00
25XX Support Services - Business	174,045.56	6,659.96	167,385.60	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	681,394.63	657,897.63	0.00	23,497.00	0.00	0.00
27XX Student Transportation Services	318,568.60	310,601.60	0.00	7,967.00	0.00	0.00
33XX Community Services	95,718.44	95,718.44	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	49,846.08	49,846.08	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	595,527.58	575,527.58	0.00	20,000.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	310.54	310.54	0.00	0.00	0.00	0.00
Totals	6,017,581.24	5,771,617.56	167,385.60	78,578.08	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	6,017,581.24					

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Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
	LE 0023 Hardin Elem	Indirect/Direct	447,897.53 / 17,774,228.44	2.52%		
	LE 1189 Hardin H S	Indirect/Direct	167,385.60 / 5,771,617.56	2.90%		

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0023 Hardin Elem	0.0318	0.0263	0.0296	0.0315	2.52%
	1189 Hardin H S	0.0318	0.0263	0.0296	0.0315	2.90%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0023 Hardin Elem	0.0388	0.0329	0.0337	0.0366	
	1189 Hardin H S	0.0388	0.0329	0.0337	0.0366	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0023 Hardin Elem	0.0388	0.0329	0.0337	0.0366	
	1189 Hardin H S	0.0388	0.0329	0.0337	0.0366	

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0023 Hardin Elem	3.18%	
	1189 Hardin H S	3.25%	

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
0216 Hardin Public Schools	3.22%	

Your Preliminary Rate by School System (SS) is:
This same rate is applied to both EL and HS in the same SS

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Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

02 Big Horn 0218 Lodge Grass Public Schls

0025 Lodge Grass Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,464,837.73	1,464,837.73	0.00	0.00	0.00	0.00
21XX Support Services - Students	144,379.80	144,379.80	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	14,996.06	14,996.06	0.00	0.00	0.00	0.00
222X Educational Media Services	24,395.10	24,395.10	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	191,785.11	191,785.11	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	244,781.59	244,781.59	0.00	0.00	0.00	0.00
25XX Support Services - Business	299,188.90	26,546.49	272,642.41	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	699,892.09	533,766.99	0.00	166,125.10	0.00	0.00
27XX Student Transportation Services	153,518.42	103,398.42	0.00	50,120.00	0.00	0.00
31XX Food Services	202,807.08	179,319.71	0.00	23,487.37	0.00	0.00
34XX Extracurricular - Activities	4,308.91	4,308.91	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	48,515.38	48,515.38	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	512,804.50	0.00	0.00	512,804.50	0.00	0.00
Totals	4,006,210.67	2,981,031.29	272,642.41	752,536.97	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,006,210.67					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

02 Big Horn 0218 Lodge Grass Public Schls

1190 Lodge Grass H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	939,999.46	939,999.46	0.00	0.00	0.00	0.00
21XX Support Services - Students	89,284.93	89,284.93	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	175.00	175.00	0.00	0.00	0.00	0.00
222X Educational Media Services	22,700.60	22,700.60	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	137,078.55	125,378.55	0.00	11,700.00	0.00	0.00
24XX Support Services - School Administration	238,249.98	238,249.98	0.00	0.00	0.00	0.00
25XX Support Services - Business	146,297.04	17,818.99	128,478.05	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	599,523.64	418,146.37	0.00	181,377.27	0.00	0.00
27XX Student Transportation Services	165,940.17	89,912.67	0.00	76,027.50	0.00	0.00
31XX Food Services	4,191.64	1,489.14	0.00	2,702.50	0.00	0.00
34XX Extracurricular - Activities	26,478.17	26,478.17	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	183,201.97	167,201.97	0.00	16,000.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	19,934.00	0.00	0.00	19,934.00	0.00	0.00
9999 Undistributed	9.85	9.85	0.00	0.00	0.00	0.00
Totals	2,573,065.00	2,136,845.68	128,478.05	307,741.27	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,573,065.00					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
LE 0025 Lodge Grass Elem		Indirect/Direct	272,642.41 / 2,981,031.29	9.15%		
LE 1190 Lodge Grass H S		Indirect/Direct	128,478.05 / 2,136,845.68	6.01%		

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0025 Lodge Grass Elem	0.0381	0.0426	0.0374	0.0443	9.15%
	1190 Lodge Grass H S	0.0381	0.0426	0.0374	0.0443	6.01%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0025 Lodge Grass Elem	0.0381	0.0426	0.0374	0.0443	
	1190 Lodge Grass H S	0.0381	0.0426	0.0374	0.0443	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0025 Lodge Grass Elem	0.0381	0.0426	0.0374	0.0443	
	1190 Lodge Grass H S	0.0381	0.0426	0.0374	0.0443	

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0025 Lodge Grass Elem	4.82%	
	1190 Lodge Grass H S	4.23%	

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
0218 Lodge Grass Public Schls	4.53%	

Your Preliminary Rate by School System (SS) is:
This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

02 Big Horn 0219 Wyola Elementary

0026 Wyola Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,011,322.95	1,011,322.95	0.00	0.00	0.00	0.00
21XX Support Services - Students	26,343.86	26,343.86	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	23,436.88	23,436.88	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	130,112.11	130,112.11	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	140,297.36	140,297.36	0.00	0.00	0.00	0.00
25XX Support Services - Business	4,687.19	0.00	4,687.19	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	308,406.76	308,406.76	0.00	0.00	0.00	0.00
27XX Student Transportation Services	202,867.29	119,867.29	0.00	83,000.00	0.00	0.00
31XX Food Services	81,960.98	81,960.98	0.00	0.00	0.00	0.00
33XX Community Services	28,542.19	28,542.19	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	33,767.78	33,767.78	0.00	0.00	0.00	0.00
Totals	1,991,745.35	1,904,058.16	4,687.19	83,000.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,991,745.35					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
	LE 0026 Wyola Elem	Indirect/Direct	4,687.19 / 1,904,058.16	0.25%		

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0026 Wyola Elem	0.0062	0.0061	0.0069	0.0056	0.25%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0026 Wyola Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0026 Wyola Elem	0.0062	0.0061	0.0069	0.0056	

Line E Five Year Average with 5% Discount	LE				2018	LE Reclaasified Rate
	0026 Wyola Elem				0.52%	

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
0219 Wyola Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

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Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.